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ACCOUNTS

OF

BENGAL

(REVISED CLASSIFICATION)

FROM

1871-72 TO 1882-83.

CALCUTTA:
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1884.

34

ACCOUNTS

OF

BENGAL

FROM

1871-72 to 1882-83.

Revenues.	Imperial.	Povincial.	Local.	Total, 18,1-72.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,954,722	. . .	8,259	3,962,981
II.—Opium	6,898,700	. . .	. . .	6,898,700
III.—Salt	2,578,134	1,024	. . .	2,579,158
IV.—Stamps	792,791	. . .	. . .	792,791
V.—Excise	754,419	. . .	. . .	754,419
VI.—Provincial Rates	. . .	11,373	20,332	31,705
VII.—Customs	1,073,883	2,136	. . .	1,076,019
VIII.—Assessed Taxes	304,255	. . .	. . .	304,255
IX.—Forest	14,472	. . .	. . .	14,472
X.—Registration	. . .	36,692	. . .	36,692
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	16,371,376	51,225	28,591	16,451,192
Post Office, Telegraph, and Mint—				
XII.—Post Office	. . .	. . .	. . .	. .
Total	. . .	. . .	. . .	. . .
Receipts by Civil Departments—				
XV.—Law and Justice	84,570	68,017	. . .	152,587
XVI.—Police	. . .	72,344	. . .	72,344
XVII.—Marine	138,289	. . .	. . .	138,289
XVIII.—Education	. . .	39,036	. . .	39,036
XIX.—Medical	. . .	4,769	. . .	4,769
XX.—Scientific and other Minor Departments	1,221	38	1,804	3,063
Total	224,080	184,204	1,804	410,088
Miscellaneous—				
XXI.—Interest	23,951	. . .	. . .	23,951
XXII.—Receipts in aid of superannuations, &c.	. . .	. . .	. . .	. . .
XXIII.—Stationery and Printing	907	2,460	. . .	3,367
XXIV.—Miscellaneous	95,455	9,347	1	104,803
Total	120,313	11,807	1	132,121
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	3,766	. . .	. . .	3,766
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	9,846	. . .	. . .	9,846
Total	13,612	. . .	. .	13,612
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	. . .	1,677	. . .	1,677
XXXII.—Military Works	. . .	. . .	. . .	. . .
XXXIII.—Civil Buildings, Roads and Services	11,046	137,871	. . .	148,917
Total	11,046	139,548	.	150,594
Total Revenues	16,740,427	386,784	30 396	17,157,607
Allotment for Provincial Services	. . .	1,230,999	. .	1,230,999
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	. . .	. .
GRAND TOTAL	16,740,427	1,617,783	30,396	18,388,606
Balances {Opening	. . .	212,527	28,465	240,992
Balances {Closing	. . .	393,149	24,532	417,681
Difference between Opening and Closing Balance	. . .	+180,622	—3,933	+176,689

1871-72.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1871-72.
	£	£	£	£
Interest—				
1.—Interest on ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	15,312	. . .	. .	15,312
Total	15,312	. .	. . .	15,312
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	72,831	. . .	. . .	72,831
4.—Assignments and Compensations	54,526	. . .	. . .	54,526
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	301,874	2,071	. . .	303,945
6.—Opium (including cost of Production)	1,592,346	. . .	. . .	1,592,346
7.—Salt (including cost of Production)	7,252	824	. . .	8,076
8.—Stamps	29,377	. . .	. . .	29,377
9.—Excise	30,470	2,152	. . .	32,622
10.—Provincial Rates	. . .	15	1,622	1,637
11.—Customs	64,419	946	. . .	65,365
12.—Assessed Taxes	18,008	10	. . .	18,018
13.—Forest	11,022	60	. . .	11,082
14.—Registration	1,292	28,673	. . .	29,965
Total	2,183,417	34,751	1,622	2,219,790
Post Office, Telegraph, and Mint—				
15.—Post Office	. . .	. . .	23,033	23,033
Total	. . .	. . .	23,033	23,033
Salaries and Expenses of Civil Departments—				
18.—General Administration	159,314	9,643	. . .	168,957
19.—Law and Justice	711,514	148,219	. . .	859,733
20.—Police	. . .	519,965	. . .	519,965
21.—Marine (including River Navigation)	168,515	438	. . .	168,953
22.—Education	. . .	195,819	14	195,833
23.—Ecclesiastical	23,232	926	. . .	24,158
24.—Medical	38,311	90,036	92	128,439
25.—Political	2,528	. . .	. . .	2,528
26.—Scientific and other Minor Departments	22,429	207	2,721	25,357
Total	1,125,843	965,253	2,827	2,093,923
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	197,420	. . .	. . .	197,420
28.—Civil Furlough and Absentee Allowances	. . .	. . .	. . .	. . .
29.—Superannuation Allowances and Pensions	68,608	144	25	68,777
30.—Stationery and Printing	9,762	20,492	. . .	30,254
31.—Miscellaneous	83,910	36	. . .	83,946
Total	359,700	20,672	25	380,397
Famine Relief and Insurance—				
32.—Famine Relief	. . .	. . .	. . .	. . .
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	.	. . .
Total	. . .	. . .	.	. . .
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	7,829	. . .	. . .	7,829
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	9,944	. . .	. . .	9,944
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	28,654	. . .	. . .	28,654
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	. . .	.	. . .
Irrigation and Navigation	. . .	. . .	. .	. . .
Total	46,427	. . .	. .	46,427
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	358	. . .	. . .	358
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	40,197	536	. . .	40,733
45.—Military Works	125,066	. . .	. . .	125,066
46.—Civil Buildings, Roads and Services	203,793	415,949	6,822	626,564
Total	369,414	416,485	6,822	792,721
49.—Exchange on Transactions with London	. .	.	. . .	. .
Total Expenditure	4,100,113	1,437,161	34,329	5,571,603
Transfers between Provincial and Local	. . .	. . .	. . .	. . .
GRAND TOTAL	4,100,113	1,437,161	34,329	5,571,603

Revenues	Imperial.	Provincial.	Local.	Total, 1872-73.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,998,021	. . .	10,008	4,008,029
II.—Opium	6,069,793	. . .	. . .	6,069,793
III.—Salt	2,660,369	1,209	. . .	2,661,578
IV.—Stamps	846,769	. . .	. . .	846,769
V.—Excise	696,683	. . .	. . .	696,683
VI.—Provincial Rates	. . .	6,326	26,895	33,221
VII.—Customs	1,090,737	2,570	. .	1,093,307
VIII.—Assessed Taxes	194,822	. . .	. .	194,822
IX.—Forest	14,985	. . .	. . .	14,985
X.—Registration	. . .	46,297	. . .	46,297
XI.—Tributes from Native States	. . .	. .	. . .	. .
Total	15,572,179	56,402	36,903	15,665,484
Post Office, Telegraph, and Mint—				
XII.—Post Office	.	.	.	.
Total	. .	. .	. . .	.
Receipts by Civil Departments—				
XV.—Law and Justice	95,130	79,917	. .	175,047
XVI.—Police	. . .	33,010	. . .	33,010
XVII.—Marine	129,483	. . .	. . .	129,483
XVIII.—Education	. .	38,001	. . .	38,001
XIX.—Medical	. . .	7,640	. . .	7,640
XX.—Scientific and other Minor Departments	1,893	346	6,214	8,453
Total	226,506	158,914	6,214	391,634
Miscellaneous—				
XXI.—Interest	15,956	. . .	. . .	15,956
XXII.—Receipts in aid of superannuations, &c	1,642	. . .	. . .	1,642
XXIII.—Stationery and Printing	872	5,926	. . .	6,798
XXIV.—Miscellaneous	88,580	11,629	51,272	151,481
Total	107,050	17,555	51,272	175,877
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	16,533	. . .	. . .	16,533
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	10,292	. . .	. . .	10,292
Total	26,825	. .	. .	26,825
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	193	65,091	500	65,784
XXXII.—Military Works	. .	. .	. .	. .
XXXIII.—Civil Buildings, Roads and Services	10,703	25,831	33,557	70,091
Total	10,896	90,922	34,057	135,875
Total Revenues	15,943,456	323,793	128,446	16,395,695
Allotment for Provincial Services	. . .	1,320,384	. . .	1,320,384
Additional Allotment	. .	. .	. . .	. .
Transfers between Provincial and Local	. .	. .	112,849	112,849
GRAND TOTAL	15,943,456	1,644,177	241,295	17,828,928
Balances {Opening	. .	393,149	24,532	417,681
Balances {Closing	.	467 771	97,318	565 089
Difference between Opening and Closing Balance	.	+74,622	+72,786	+147,408

1872-73.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1872-73.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	12,863	. . .	. . .	12,863
Total	12,863	. . .	. . .	12,863
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	74,762	160	. . .	74,922
4.—Assignments and Compensations	54,152	. . .	. . .	54,152
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	341,483	1,975	. . .	343,458
6.—Opium (including cost of Production)	1,809,137	. . .	. . .	1,809,137
7.—Salt (including cost of Production)	4,131	685	. . .	4,816
8.—Stamps	30,387	. . .	. . .	30,387
9.—Excise	30,530	2,224	. . .	32,754
10.—Provincial Rates	. . .	. . .	30,440	30,440
11.—Customs	65,208	892	. . .	66,100
12.—Assessed Taxes	5,348	. . .	. . .	5,348
13.—Forest	9,961	57	. . .	10,018
14.—Registration	. . .	32,959	. . .	32,959
Total	2,425,099	38,952	30,440	2,494,491
Post Office, Telegraph, and Mint—				
15.—Post Office	. . .	. . .	22,757	22,757
Total	. . .	. .	22,757	22,757
Salaries and Expenses of Civil Departments—				
18.—General Administration	154,687	8,573	. . .	163,260
19.—Law and Justice	694,347	167,666	. . .	862,013
20.—Police	. . .	467,389	. . .	467,389
21.—Marine (including River Navigation)	178,674	666	. . .	179,340
22.—Education	. . .	203,289	60	203,349
23.—Ecclesiastical	22,802	945	. . .	23,747
24.—Medical	37,925	113,629	101	151,655
25.—Political	10,550	217	. . .	10,767
26.—Scientific and other Minor Departments	35,090	1,412	2,435	38,937
Total	1,134,075	963,786	2,596	2,100,457
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	196,713	. . .	. . .	196,713
28.—Civil Furlough and Absentee Allowances	. . .	. . .	. . .	. . .
29.—Superannuation Allowances and Pensions	69,438	. . .	54	69,492
30.—Stationery and Printing	9,191	23,584	. . .	32,775
31.—Miscellaneous	30,749	32,743	. . .	63,492
Total	306,091	56,327	54	362,472
Famine Relief, and Insurance—				
32.—Famine Relief	. . .	. . .	. . .	. . .
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	. . .	. . .	. . .	. . .
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	11,171	. . .	. . .	11,171
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	14,899	. . .	. . .	14,899
East Indian Railways (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	27,654	. . .	. . .	27,654
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	. . .	. . .	. . .
Irrigation and Navigation	. . .	. . .	. . .	. . .
Total	53,724	. . .	. . .	53,724
Expenditure on Public Works not classed as productive—				
40.—State Railways (Capital Account)	. . .	. . .	. . .	. . .
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	73,376	32,990	. . .	106,366
45.—Military Works	12,475	. . .	. . .	12,475
46.—Civil Buildings, Roads and Services	84,105	364,651	112,662	561,418
Total	169,956	397,641	112,662	680,259
49.—Exchange on Transactions with London	. . .	. . .	. . .	. . .
Total Expenditure	4,101,808	1,456,706	168,509	5,727,023
Transfers between Provincial and Local	. . .	112,849	. . .	112,849
GRAND TOTAL	4,101,808	1,569,555	168,509	5,839,872

ACCOUNTS,

Revenues.	Imperial.	Provincial.	Local.	Total, 1873-74.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,946,800	. . .	3,721	3,950,521
II.—Opium	5,582,984	. . .	. . .	5,582,984
III.—Salt	2,621,891	1,850	. . .	2,623,741
IV.—Stamps	868,315	. . .	. . .	868,315
V.—Excise	715,350	. . .	. . .	715,350
VI.—Provincial Rates	. . .	7,837	65,505	73,342
VII.—Customs	993,034	2,523	. . .	994,557
VIII.—Assessed Taxes	3,825	. . .	. . .	3,825
IX.—Forest	17,937	. . .	. . .	17,937
X.—Registration	. . .	53,663	. . .	53,663
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,749,136	65,873	69,226	14,884,235
Post Office, Telegraph, and Mint—				
XII.—Post Office	137,157	. . .	33	137,190
Total	137,157	. . .	33	137,190
Receipts by Civil Departments—				
XV.—Law and Justice	100,411	94,849	. . .	195,260
XVI.—Police	. . .	45,818	1	45,819
XVII.—Marine	131,177	. . .	. . .	131,177
XVIII.—Education	. . .	44,038	. . .	44,038
XIX.—Medical	. . .	11,225	. . .	11,225
XX.—Scientific and other Minor Departments	. . .	758	3,697	4,455
Total	231,588	196,688	3,698	431,974
Miscellaneous—				
XXI.—Interest	46,184	3,816	. . .	50,000
XXII.—Receipts in aid of superannuations, &c.	3,548	. . .	. . .	3,548
XXIII.—Stationery and Printing	. . .	15,649	. . .	15,649
XXIV.—Miscellaneous	112,817	7,084	35,826	155,727
Total	162,549	26,549	35,826	224,924
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	18,188	. . .	. . .	18,188
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	14,770	. . .	. . .	14,770
Total	32,958	. . .	. . .	32,958
Receipts on account of Public Works not Classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	4,803	60,885	617	66,305
XXXII.—Military Works	. . .	. . .	. . .	. . .
XXXIII.—Civil Buildings, Roads and Services	14,988	20,352	44,222	79,562
Total	19,791	81,237	44,839	145,867
Total Revenues	15,333,179	370,347	153,622	15,857,148
Allotment for Provincial Services	. . .	1,234,307	. . .	1,234,307
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	453,293	453,293
GRAND TOTAL	15,333,179	1,604,654	606,915	17,544,748
Balances { Opening	. . .	467,771	97,318	565,089
Balances { Closing	. . .	73,816	227,024	300,840
Difference between Opening and Closing Balance	. . .	−393,955	+129,706	−264,249

1873-74

Expenditure	Imperial	Provincial	Local	Total, 1873-74
	£	£	£	£
Interest—				
1 —Interest on Ordinary Debt (excluding that charged to Productive Public Works)				
2 —Interest on other Obligations	15,030			15,030
Total	15,030			15,030
Direct Demands on the Revenues—				
3 —Refunds and Drawbacks	52,852	373	1,747	54,972
4 —Assignments and Compensation	55,132			55,132
Charges in respect of collections, *viz* —				
5 —Land Revenue	347,359	10,022		357,381
6 —Opium (including cost of Production)	1,998,218			1,998,218
7 —Salt (including cost of Production)	9,235	634		9,869
8 —Stamps	23,277			23 277
9 —Excise	30,115	2,790		32,905
10 —Provincial Rates			19,053	19,053
11 —Customs	66,531	958		67,489
12 —Assessed Taxes	519			519
13 —Forest	13,750	46		13,796
14 —Registration		38,346		38 346
Total	2,596,988	53,169	20,800	2 670,957
Post Office, Telegraph, and Mint—				
15 —Post Office	87,229		22,544	109,773
Total	87,229		22,544	109,773
Salaries and Expenses of Civil Departments—				
18 —General Administration	159,954	12,200		172,154
19 —Law and Justice	702,152	199,327		901,479
20 —Police		487,829		487,829
21 —Marine (including River Navigation)	180,875	602		181,477
22 —Education		246,823	80	246,903
23 —Ecclesiastical	25,201	925		26,126
24 —Medical	39,155	137,925	504	177,584
25 —Political	8,710	63		8,773
26 —Scientific and other Minor Departments	22,321	1,701	2,196	26,218
Total	1,138,368	1,087,395	2,780	2,228,543
Miscellaneous Civil Charges—				
27 —Territorial and Political Pensions	194,097			194,097
28 —Civil Furlough and Absentee Allowances				
29 —Superannuation Allowances and Pensions	73,169		62	73,231
30 —Stationery and Printing	11,364	40,944		52,308
31 —Miscellaneous	34,458	31,614	19,696	85,768
Total	313,088	72 558	19,758	405,404
Famine Relief and Insurance—				
32 —Famine Relief	3,851,423			3,851,423
33 —Protective Works, Railways				
34.—Protective Works, Irrigation				
35.—Reduction of Debt				
Total	3,851,423			3,851 423
Expenditure on Productive Public Works (Revenue Account)—				
36 —State Railways (Working Expenses)	25,103			25,103
37 —Guaranteed Railways (Surplus Profits, Land and Supervision) East Indian Railway (Surplus Profits, &c)	14,577			14,577
38 —Irrigation and Navigation (Working Expenses)	40,254			40,254
39 —Charges in respect of Capital—				
a Interest on Debt—				
State Railways				
Irrigation and Navigation				
Total	79,934			79,934
Expenditure on Public Works not classed as Productive—				
40 —State Railways (Capital Account)				
41 —State Railways (Working and Maintenance)				
42 —Subsidised Railways				
44 —Irrigation and Navigation	61,377	33 373	16	94,766
45 —Military Works	11,841			11,841
46 —Civil Buildings, Roads and Services	51,731	298,821	411,311	761,863
Total	124,949	332,194	411,327	868,470
49.—Exchange on Transactions with London	—3,950			—3,950
Total Expenditure	8,203,059	1,545,316	477,209	10,225 584
Transfers between Provincial and Local		453,293		453,293
GRAND TOTAL	8,203,059	1,998,609	477,209	10,678,877

Revenues.	Imperial.	Provincial.	Local.	Total, 1874-76.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,645,725	. . .	3,526	3,649,251
II.—Opium	5,602,825	. . .	. . .	5,602,825
III.—Salt	2,676,363	1,656	. . .	2,678,019
IV.—Stamps	895,452	. . .	. . .	895,452
V.—Excise	563,467	. . .	. . .	563,467
VI.—Provincial Rates	. . .	4,746	107,633	112,379
VII.—Customs	1,091,077	2,191	. . .	1,093,268
VIII.—Assessed Taxes	122	. . .	. . .	122
IX.—Forest	18,593	. . .	. . .	18,593
X.—Registration	. . .	60,297	. . .	60,297
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,493,624	68,890	111,159	14,673,673
Post Office, Telegraph, and Mint—				
XII.—Post Office	156,941	. . .	183	157,124
Total	156,941	. . .	183	157,124
Receipts by Civil Departments—				
XV.—Law and Justice	73,328	85,854	. . .	159,182
XVI.—Police	. . .	34,874	. . .	34,874
XVII.—Marine	146,640	41	. . .	146,681
XVIII.—Education	. . .	45,421	. . .	45,421
XIX.—Medical	. . .	15,388	. . .	15,388
XX.—Scientific and other Minor Departments	2,123	310	7,409	9,842
Total	222,091	181,888	7,409	411,388
Miscellaneous—				
XXI.—Interest	71,621	4,815	. . .	76,436
XXII.—Receipts in aid of superannuations, &c.	3,379	. . .	. . .	3,379
XXIII.—Stationery and Printing	1,375	8,320	. . .	9,695
XXIV.—Miscellaneous	88,305	8,663	104,381	201,349
Total	164,680	21,798	104,381	290,859
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	18,353	. . .	. . .	18,353
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	21,759	. . .	. . .	21,759
Total	40,112	. . .	. .	40,112
Receipts on account of Public Works not Classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXII.—Irrigation and Navigation	550	53,248	726	54,524
XXXII.—Military Works	. . .	. . .	. . .	. . .
XXXIII.—Civil Buildings, Roads and Services	8,097	22,877	53,227	84,201
Total	8,647	76,125	53,953	138,725
Total Revenues	15,086,095	348,701	277,085	15,711,881
Allotment for Provincial Services	. . .	1,104,160	. . .	1,104,160
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	277,616	277,616
GRAND TOTAL	15,086,095	1,452,861	554,701	17,093,657
Balances Opening	. . .	73,816	227,024	300,840
Balances Closing	. . .	344,860	—64,084	280,776
Difference between Opening and Closing Balance	. . .	+271,044	—291,108	—20,064

1874-75.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1874-75.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	18,371	. . .	. . .	18,371
Total	18,371	. . .	. . .	18,371
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	53,767	458	16,494	70,719
4.—Assignments and Compensations	53,039	. . .	. . .	53,039
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	274,304	13,196	. . .	287,500
6.—Opium (including cost of Production)	2,338,295	. . .	. . .	2,338,295
7.—Salt (including cost of Production)	4,595	966	. . .	5,561
8.—Stamps	21,645	. . .	. . .	21,645
9.—Excise	29,325	2,297	. . .	31,622
10.—Provincial Rates	. . .	. . .	22,900	22,900
11.—Customs	65,253	872	. . .	66,125
12.—Assessed Taxes	. . .	13	. . .	13
13.—Forest	9,940	188	. . .	10,128
14.—Registration	. . .	43,787	. . .	43,787
Total	2,850,163	61,777	39,394	2,951,334
Post Office, Telegraph, and Mint—				
15.—Post Office	224,861	. . .	21,673	246,534
Total	224,861	. . .	21,673	246,534
Salaries and Expenses of Civil Departments—				
18.—General Administration	153,652	9,798	. . .	163,450
19.—Law and Justice	673,039	189,661	. . .	862,700
20.—Police	. . .	419,740	. . .	419,740
21.—Marine (including River Navigation)	214,742	775	. . .	215,517
22.—Education	. . .	251,953	274	252,227
23.—Ecclesiastical	23,877	1,146	. . .	25,023
24.—Medical	35,367	131,443	984	167,794
25.—Political	2,408	5	. . .	2,413
26.—Scientific and other Minor Departments	19,346	1,984	2,485	23,815
Total	1,122,431	1,006,505	3,743	2,132,679
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	193,142	. . .	. . .	193,142
28.—Civil Furlough and Absentee Allowances	. . .	. . .	. . .	. . .
29.—Superannuation Allowances and Pensions	77,958	4	130	78,092
30.—Stationery and Printing	15,806	34,854	. . .	50,660
31.—Miscellaneous	39,999	40,453	52,196	132,648
Total	326,905	75,311	52,326	454,542
Famine Relief and Insurance—				
32.—Famine Relief	2,090,768	. . .	. . .	2,090,768
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	2,090,768	. . .	. . .	2,090,768
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	14,687	. . .	. . .	14,687
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	12,697	. . .	. . .	12,697
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	36,139	. . .	. . .	36,139
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	. . .	. . .	. . .
Irrigation and Navigation	. . .	. . .	. . .	. . .
Total	63,523	. . .	. . .	63,523
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	64,537	. . .	. . .	64,537
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	112,676	25,066	8	137,750
45.—Military Works	5,206	. . .	. . .	5,206
46.—Civil Buildings, Roads and Services	74,159	−264,458	728,665	538,366
Total	256,578	−239,392	728,673	745,859
49.—Exchange on Transactions with London	−1,290	. . .	. . .	−1,290
Total Expenditure	6,952,310	904,201	845,809	8,702,320
Transfers between Provincial and Local	. . .	277,616	. . .	277,616
GRAND TOTAL	6,952,310	1,181,817	845,809	8,979,936

Revenues.	Imperial.	Provincial.	Local.	Total, 1877-78.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,776,506	. . .	11,775	3,788,281
II.—Opium	5,921,928	. . .	. . .	5,921,928
III.—Salt	2,561,553	892	. . .	2,562,445
IV.—Stamps	935,019	. . .	. . .	935,019
V.—Excise	608,818	. . .	. . .	608,818
VI.—Provincial Rates	. . .	5,267	160,240	165,507
VII.—Customs	1,076,364	2,123	. . .	1,078,487
VIII. -Assessed Taxes	20	. . .	. . .	20
IX.—Forest	19,827	. . .	. . .	19,827
X.—Registration	. . .	61,803	. . .	61,803
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,900,035	70,085	172,015	15,142,135
Post Office, Telegraph, and Mint—				
XII.—Post Office	159,391	. . .	25	159,416
Total	159,391	. . .	25	159,416
Receipts by Civil Departments—				
XV.—Law and Justice	68,335	70,258	. . .	138,593
XVI.—Police	. . .	50,321	. . .	50,321
XVII.—Marine	147,264	30	. . .	147,294
XVIII.—Education	. . .	44,665	. . .	44,665
XIX.—Medical	. . .	13,091	. . .	13,091
XX.—Scientific and other Minor Departments	. . .	1,888	10,052	11,940
Total	215,599	180,253	10,052	405,904
Miscellaneous—				
XXI.—Interest	75,991	4,864	. . .	80,855
XXII.—Receipts in aid of superannuations, &c.	5,068	. . .	. . .	5,068
XXIII.—Stationery and Printing	. . .	15,664	. . .	15,664
XXIV.—Miscellaneous	82,196	25,549	33,897	141,642
Total	163,255	46,077	33,897	243,229
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	22,468	. . .	. . .	22,468
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	23,043	. . .	. . .	23,043
Total	45,511	. . .	. . .	45,511
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	3,420	66,829	870	71,119
XXXII.—Military Works	. . .	. . .	. . .	. . .
XXXIII.—Civil Buildings, Roads and Services	7,043	24,772	58,722	90,537
Total	10,463	91,601	59,592	161,656
Total Revenues	15,494,254	388,016	275,581	16,157,851
Allotment for Provincial Services	. . .	1,106,152	. . .	1,106,152
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	547,724	547,724
GRAND TOTAL	15,494,254	1,494,168	823,305	17,811,727
Balances {Opening	. . .	344,860	—64,084	280,776
Balances {Closing	. . .	68,612	138,003	206,615
Difference between Opening and Closing Balance	. . .	—276,248	+202,087	—74,161

1875-76.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1875-76.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	14,497	. . .	. . .	14,497
Total	14,497	. . .	. . .	14,497
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	54,425	558	25,650	80,633
4.—Assignments and Compensations	53,635	. . .	. . .	53,635
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	283,880	14,899	. . .	298,779
6.—Opium (including cost of Production)	2,216,044	. . .	. . .	2,216,044
7.—Salt (including cost of Production)	11,363	687	. . .	12,050
8.—Stamps	23,966	. . .	. . .	23,966
9.—Excise	29,038	1,945	. . .	30,983
10.—Provincial Rates	. . .	. .	29,803	29,803
11.—Customs	66,958	676	. . .	67,634
12.—Assessed Taxes	. . .	. . .	. . .	. . .
13.—Forest	13,909	359	. . .	14,268
14.—Registration	. . .	46,409	. . .	46,409
Total	2,753,218	65,533	55,453	2,874,204
Post Office, Telegraph, and Mint—				
15.—Post Office	232,651	. . .	22,723	255,374
Total	232,651	. . .	22,723	255,374
Salaries and Expenses of Civil Departments—				
18.—General Administration	149,713	9,935	. . .	159,648
19.—Law and Justice	664,343	188,222	. . .	852,565
20.—Police	. . .	439,204	. . .	439,204
21.—Marine	223,981	719	. . .	224,700
22.—Education	. . .	263,716	447	264,163
23.—Ecclesiastical	23,608	978	. . .	24,586
24.—Medical	34,011	149,262	780	184,053
25.—Political	5,736	68	. . .	5,804
26.—Scientific and other Minor Departments	17,127	27,978	2,575	47,680
Total	1,118,519	1,080,082	3,802	2,202,403
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	191,825	. . .	. . .	191,825
28.—Civil Furlough and Absentee Allowances	. . .	. . .	. . .	. . .
29.—Superannuation Allowances and Pensions	71,137	. . .	343	71,480
30.—Stationery and Printing	12,865	37,382	. . .	50,247
31.—Miscellaneous	59,212	69,671	53,277	182,160
Total	335,039	107,053	53,620	495,712
Famine Relief and Insurance—				
32.—Famine Relief	507,967	93,412	. . .	601,379
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	507,967	93,412	. .	601,379
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	21,245	. . .	. . .	21,245
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	3,183	. . .	. . .	3,183
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	52,949	. . .	. . .	52,949
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	. . .	. . .	. . .
Irrigation and Navigation	. . .	. . .	. . .	. . .
Total	77,377	. . .	. . .	77,377
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	1,444	. . .	. . .	1,444
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	76,462	55,318	20	131,800
45.—Military Works	3,748	. . .	. . .	3,748
46.—Civil Buildings, Roads and Services	73,662	−178,706	485,600	380,556
Total	155,316	−123,388	485,620	517,548
49.—Exchange on Transactions with London	−2,656	. . .	. . .	−2,656
Total Expenditure	5,191,928	1,222,602	621,218	7,035,838
Transfers between Provincial and Local	. . .	547,724	. . .	547,724
GRAND TOTAL	5,191,928	1,770,416	621,218	7,583,562

Revenues.	Imperial.	Provincial.	Local.	Total, 1876-77.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,656,821	. . .	11,001	3,667,822
II.—Opium	6,174,170	. . .	. . .	6,174,170
III.—Salt	2,596,956	943	. . .	2,597,899
IV.—Stamps	954,788	. . .	. . .	954,788
V.—Excise	624,781	. . .	. . .	624,781
VI.—Provincial Rates	. . .	7,064	245,363	252,427
VII.—Customs	1,032,807	1,252	. . .	1,034,059
VIII.—Assessed Taxes	6	. . .	. . .	6
IX.—Forest	22,240	. . .	. . .	22,240
X.—Registration	123	63,519	. . .	63,642
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	15,062,692	72,778	256,364	15,391,834
Post Office, Telegraph, and Mint—				
XII.—Post Office	168,686	. .	31	168,717
Total	168,686	. . .	31	168,717
Receipts by Civil Departments—				
XV.—Law and Justice	72,979	73,504	. . .	146,483
XVI.—Police	. . .	47,405	19	47,424
XVII.—Marine	151,216	30	. . .	151,246
XVIII.—Education	. . .	47,523	. . .	47,523
XIX.—Medical	. . .	14,925	. . .	14,925
XX.—Scientific and other Minor Departments	1,350	1,214	13,793	16,357
Total	225,545	184,601	13,812	423,958
Miscellaneous—				
XXI.—Interest	81,612	. . .	. . .	81,612
XXII.—Receipts in aid of superannuations, &c.	4,148	. . .	. . .	4,148
XXIII.—Stationery and Printing	2,248	6,413	. . .	8,661
XXIV.—Miscellaneous	96,793	9,631	40,573	146,997
Total	184,801	16,044	40,573	241,418
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	39,231	. . .	. . .	39,231
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	32,976	. . .	. . .	32,976
Total	72,207	. . .	. . .	72,207
Receipts on account of Public Works not Classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	7,033	69,903	997	77,933
XXXII.—Military Works	391	. . .	. . .	391
XXXIII.—Civil Buildings, Roads and Services	8,904	29,343	49,254	87,501
Total	16,328	99,246	50,251	165,825
Total Revenues	15,730,259	372,669	361,031	16,463,959
Allotment for Provincial Services	. . .	1,111,157	. . .	1,111,157
Additional Allotment	. . .	9,923	. . .	9,923
Transfers between Provincial and Local	. . .	. . .	. . .	. . .
GRAND TOTAL	15,730,259	1,493,749	361,031	17,585,039
Balances {Opening	. . .	68,612	138,003	206,615
Balances {Closing	. . .	95,590	204,436	300,026
Difference between Opening and Closing Balance	. . .	+26,978	+66,433	+93,411

1876-77.

EXPENDITURE.	Imperial.	Provincial.	Local.	TOTAL, 1876-77.
Interest—	£	£	£	£
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	14,051	. . .	. . .	14,051
Total	14,051	. . .	. . .	14,051
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	51,343	323	25,179	76,845
4.—Assignments and Compensations	49,012	. . .	. . .	49,012
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	274,500	12,531	. . .	287,031
6.—Opium (including cost of Production)	2,839,829	. . .	. . .	2,839,829
7.—Salt (including cost of Production)	17,519	473	. . .	17,992
8.—Stamps	23,430	. . .	. . .	23,430
9.—Excise	29,394	1,872	. . .	31,266
10.—Provincial Rates	. . .	. . .	29,273	29,273
11.—Customs	68,239	7,847	. . .	76,086
12.—Assessed Taxes	. . .	. . .	. . .	. . .
13.—Forest	21,169	281	. . .	21,450
14.—Registration	. . .	48,082	. . .	48,082
Total	3,374,435	71,409	54,452	3,500,296
Post Office, Telegraph, and Mint—				
14.—Post Office	232,296	. . .	24,308	256,604
Total	232,296	. . .	24,308	256,604
Salaries and Expenses of Civil Departments—				
18.—General Administration	153,717	11,577	. . .	165,294
19.—Law and Justice	668,651	178,769	. . .	847,420
20.—Police	. . .	423,394	. . .	423,394
21.—Marine (including River Navigation)	289,807	860	. . .	290,667
22.—Education	. . .	245,678	1,006	246,684
23.—Ecclesiastical	22,505	933	. . .	23,438
24.—Medical	34,856	136,335	2,291	173,482
25.—Political	10,821	73	. . .	10,894
26.—Scientific and other Minor Departments	16,409	20,193	1,330	37,932
Total	1,196,766	1,017,812	4,627	2,219,205
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	197,353	. . .	. . .	197,353
28.—Civil Furlough and Absentee Allowances	560	. . .	. . .	560
29.—Superannuation Allowances and Pensions	63,680	833	134	64,647
30.—Stationery and Printing	16,720	32,450	. . .	49,170
31.—Miscellaneous	35,217	37,194	12,438	84,849
Total	313,530	70,477	12,572	396,579
Famine Relief and Insurance—				
32.—Famine Relief	84,684	. . .	. . .	84,684
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	84,684	. . .	. . .	84,684
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	35,325	. . .	. . .	35,325
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	1,430	. . .	. . .	1,430
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	59,796	. . .	. . .	59,796
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	. . .	. . .	. . .
Irrigation and Navigation	. . .	. . .	. . .	. . .
Total	96,551	. . .	. .	96,551
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	12,073	. . .	. . .	12,073
41.—State Railways Working and Maintenance	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	53,303	35,636	8	88,947
45.—Military Works	4,438	. . .	. . .	4,438
46.—Civil Buildings, Roads and Services	43,462	271,437	198,631	513,530
Total	113,276	307,073	198,639	618,988
49.—Exchange on Transactions with London	—3,440	. . .	. . .	—3,440
Total Expenditure	5,422,149	1,466,771	294,598	7,183,518
Transfers between Provincial and Local	. . .	. . .	. . .	. . .
GRAND TOTAL	5,422,149	1,466,771	294,598	7,183,518

Revenues.	Imperial.	Provincial.	Local.	Total, 1877-78.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,685,522	. . .	10,244	3,695,766
II.—Opium	6,432,881	. . .	. . .	6,432,881
III.—Salt	2,666,360	27,901	. . .	2,694,261
IV.—Stamps	. . .	1,081,452	. . .	1,081,452
V.—Excise	. . .	686,789	. . .	686,789
VI.—Provincial Rates	. . .	216,828	344,413	561,241
VII.—Customs	1,179,397	7,503	. . .	1,186,900
VIII.—Assessed Taxes	10	. . .	. . .	10
IX.—Forest	42,623	. . .	. . .	42,623
X.—Registration	. . .	76,816	. . .	76,816
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,006,793	2,097,289	354,657	16,458,739
Post Office, Telegraph, and Mint—				
XII.—Post Office	184,814	. . .	155	184,969
Total	184,814	. . .	155	184,969
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	150,881	. . .	150,881
XVI.—Police	. . .	55,383	157	55,540
XVII.—Marine	24,633	145,742	. . .	170,375
XVIII.—Education	. . .	51,960	. . .	51,960
XIX.—Medical	. . .	15,922	. . .	15,922
XX.—Scientific and other Minor Departments	. . .	13,860	13,516	27,376
Total	24,633	433,748	13,673	472,054
Miscellaneous—				
XXI.—Interest	83,957	. . .	. . .	83,957
XXII.—Receipts in aid of superannuations, &c.	7,110	. . .	. . .	7,110
XXIII.—Stationery and Printing	. . .	9,920	. . .	9,920
XXIV.—Miscellaneous	30,794	72,982	34,427	138,203
Total	121,861	82,902	34,427	239,190
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. . .	73,181	. . .	73,181
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts	. . .	49,477	. . .	49,477
Total	. . .	122,658	. . .	122,658
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	493	76,615	646	77,754
XXXII.—Military Works	420	. . .	. . .	420
XXXIII.—Civil Buildings, Roads and Services	21,640	45,477	29,950	97,067
Total	22,553	122,092	30,596	175,241
Total Revenues	14,360,654	2,858,689	433,508	17,652,851
Allotment for Provincial Services	. . .	485,480	. . .	485,480
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	3,082	3,082
GRAND TOTAL £	14,360,654	3,344,169	436,590	18,141,413
Balances {Opening	. . .	95,590	204,436	300,026
Balances {Closing	. . .	268,970	245,967	514,937
Difference between Opening and Closing Balance	. . .	+173,380	+41,531	+214,911

1877-78.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1877-78.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	14,214	. . .	. . .	14,214
Total	14,214	. . .	. . .	14,214
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	50,967	16,523	21,094	88,584
4.—Assignments and Compensations	43,219	. . .	. . .	43,219
Charges in respect of collection, *viz.* :—				
5.—Land Revenue	59,226	235,854	. . .	295,080
6.—Opium (including cost of Production)	2,657,159	. . .	. . .	2,657,159
7.—Salt (including cost of Production)	10,180	10,215	. . .	20,395
8.—Stamps	. . .	24,773	. . .	24,773
9.—Excise	. . .	30,230	. . .	30,230
10.—Provincial Rates	. . .	1,027	42,638	43,665
11.—Customs	. . .	71,579	. . .	71,579
12.—Assessed Taxes	. . .	. . .	. . .	. . .
13.—Forest	26,083	106	. . .	26,189
14.—Registration	. . .	51,631	. . .	51,631
Total	2,846,834	441,938	63,732	3,352,504
Post Office, Telegraph, and Mint—				
15.—Post Office	232,335	. . .	25,841	258,176
Total	232,335	. . .	25,841	258,176
Salaries and Expenses of Civil Departments—				
18.—General Administration	24,094	139,656	. . .	163,750
19.—Law and Justice	27,984	810,839	. . .	838,823
20.—Police	. . .	444,506	. . .	444,506
21.—Marine (including River Navigation)	89,713	127,255	. . .	216,968
22.—Education	. . .	256,360	1,447	257,807
23.—Ecclesiastical	22,441	778	. . .	23,219
24.—Medical	34,229	138,488	747	173,464
25.—Political	6,375	. . .	. . .	6,375
26.—Scientific and other Minor Departments	1,679	26,451	4,807	32,937
Total	206,515	1,944,333	7,001	2,157,849
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	191,576	. . .	. . .	191,576
28.—Civil Furlough and Absentee Allowances	2,037	. . .	. . .	2,037
29.—Superannuation Allowances and Pensions	79,769	125	122	80,016
30.—Stationery and Printing	17,325	41,870	242	59,437
31.—Miscellaneous	6,008	62,874	8,606	77,488
Total	296,715	104,869	8,970	410,554
Famine Relief and Insurance—				
32.—Famine Relief	402	. . .	. . .	402
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	402	. . .	. . .	402
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	. . .	56,931	. . .	56,931
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	19,890	. . .	. . .	19,890
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	. . .	70,286	. . .	70,286
39.—Charges in respect of Capital—				
a.—Interest on Debt—				
State Railways	. . .	. . .	. . .	. . .
Irrigation and Navigation	. . .	. . .	. . .	. . .
Total	19,890	127,217	. . .	147,107
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	5,592	5,672	. . .	11,264
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	51,647	28,945	. . .	80,592
45.—Military Works	4,266	. . .	. . .	4,266
46.—Civil Buildings, Roads and Services	40,676	261,649	289,515	591,840
Total	102,181	296,266	289,515	687,962
49.—Exchange on Transactions with London	−3,508	. . .	. . .	−3,508
Total Expenditure	3,715,578	2,914,623	395,059	7,025,260
Stamps and Stationery supplied from Central Stores	. . .	53,084	. . .	53,084
Interest on Capital Expenditure on Productive Public Works	. . .	200,000	. . .	200,000
Transfers between Provincial and Local	. . .	3,082	. . .	3,082
GRAND TOTAL	3,715,578	3,170,789	395,059	7,281,426

Revenues.	Imperial.	Provincial.	Local.	Total, 1878-79.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,752,353	. . .	14,729	3,767,082
II.—Opium	7,006,132	. . .	. . .	7,006,132
III.—Salt	2,363,337	12,427	. . .	2,375,764
IV.—Stamps	. . .	1,078,469	. . .	1,078,469
V.—Excise	. . .	702,823	. . .	702,823
VI.—Provincial Rates	. . .	363,069	363,108	727,077
VII.—Customs	987,196	8,983	. . .	996,179
VIII.—Assessed Taxes	172,147	29,793	. . .	201,940
IX.—Forest	41,603	. . .	. . .	41,603
X.—Registration	. . .	98,917	. . .	98,917
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,322,768	2,295,381	377,837	16,995,986
Post Office, Telegraph, and Mint—				
XII.—Post Office	186,337	. . .	633	186,970
Total	186,337	. . .	633	186,970
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	164,603	. . .	164,603
XVI.—Police	. . .	43,176	10	43,186
XVII.—Marine	47,739	117,649	. . .	165,388
XVIII.—Education	. . .	47,960	. . .	47,960
XIX.—Medical	. . .	19,559	. . .	19,559
XX.—Scientific and other Minor Departments	. . .	12,545	15,714	28,259
Total	47,739	405,492	15,724	468,955
Miscellaneous—				
XXI.—Interest	81,256	4,528	. . .	85,784
XXII.—Receipts in aid of superannuations, &c.	6,568	. . .	. . .	6,568
XXIII.—Stationery and Printing	. . .	10,994	. . .	10,994
XXIV.—Miscellaneous	3,678	79,586	24,239	107,503
Total	91,502	95,108	24,239	210,849
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. . .	175,310	. . .	175,310
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	. . .	85,113	. . .	85,113
Total	. . .	260,423	. . .	260,423
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	1,281	67,559	878	69,718
XXXII.—Military Works	423	. . .	. . .	423
XXXIII.—Civil Buildings, Roads and Services	7,069	83,802	2,981	93,852
Total	8,773	151,361	3,859	163,993
Total Revenues	14,657,119	3,207,765	422,292	18,287,176
Allotment for Provincial Services	. . .	475,752	. . .	475,752
Additional allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	. . .	19,341	19,341
GRAND TOTAL	14,657,119	3,683,517	441,633	18,782,269
Balances {Opening	. . .	268,970	245,967	514,937
Balances {Closing	. . .	427,902	249,883	677,785
Difference between Opening and Closing Balance	. . .	+158,932	+3,916	+162,848

1878-79.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1878-79.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	14,127	. . .	. . .	14,127
Total	14,127	. . .	. . .	14,127
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	42,335	16,219	17,936	76,490
4.—Assignments and Compensations	21,305	. . .	. . .	21,305
Charges in respect of collection, *viz.*:—				
5.—Land Revenue	48,691	254,331	. . .	303,022
6.—Opium (including cost of Production)	1,695,727	. . .	. . .	1,695,727
7.—Salt (including cost of Production)	9,490	4,790	. . .	14,280
8.—Stamps	. . .	25,090	. . .	25,090
9.—Excise	. . .	28,281	. . .	28,281
10.—Provincial Rates	. . .	1,293	37,440	38,733
11.—Customs	. . .	69,917	. . .	69,917
12.—Assessed Taxes	. . .	27,934	. . .	27,934
13.—Forest	33,842	. . .	. . .	33,842
14.—Registration	. . .	59,583	. . .	59,583
Total	1,851,390	487,438	55,376	2,394,204
Post Office, Telegraph, and Mint—				
15.—Post Office	241,189	. . .	26,619	267,808
Total	241,189	. . .	26,619	267,808
Salaries and Expenses of Civil Departments—				
18.—General Administration	26,134	147,706	. . .	173,840
19.—Law and Justice	26,908	843,775	. . .	870,683
20.—Police	. . .	405,766	. . .	405,766
21.—Marine (including River Navigation)	90,237	123,823	. . .	214,060
22.—Education	. . .	255,132	1,890	257,022
23.—Ecclesiastical	21,168	847	. . .	22,015
24.—Medical	33,078	124,243	1,865	159,186
25.—Political	2,955	. . .	. . .	2,955
26.—Scientific and other Minor Departments	2,292	24,535	5,711	32,538
Total	202,772	1,925,827	9,466	2,138,065
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	192,125	. . .	. . .	192,125
28.—Civil Furlough and Absentee Allowances	2,485	. . .	. . .	2,485
29.—Superannuation Allowances and Pensions	74,064	1	127	74,192
30.—Stationery and Printing	22,825	95,233	265	118,323
31.—Miscellaneous	4,051	53,902	2,992	60,945
Total	295,550	149,136	3,384	448,070
Famine Relief and Insurance—				
32.—Famine Relief	—15,706	. . .	. . .	—15,706
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	—15,706	. . .	. . .	—15,706
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	. . .	125,322	. . .	125,322
37.—Guaranteed Railway (Surplus Profits, Land and Supervision)	—2,701	. . .	. . .	—2,701
East Indian Railway (Surplus Profits, &c.)	12,007	. . .	. . .	12,007
38.—Irrigation and Navigation (Working Expenses)	. . .	80,561	. . .	80,561
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	105,395	. . .	105,395
Irrigation and Navigation	. . .	215,951	. . .	215,951
Total	9,306	527,229	. . .	536,535
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	414	9,378	. . .	9,792
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	43,895	71,439	29	115,363
45.—Military Works	4,520	. . .	. . .	4,520
46.—Civil Buildings, Roads and Services	37,734	334,797	342,843	715,374
Total	86,563	415,614	342,872	845,049
49.—Exchange on Transactions with London	—3,9 5	. . .	. . .	—3,995
Total Expenditure	2,681,196	3,505,244	437,717	6,624,157
Transfers between Provincial and Local	. . .	19,341	. . .	19,341
GRAND TOTAL	2,681,196	3,524,585	437,717	6,643,498

Revenues.	Imperial.	Provincial.	Local.	Total, 1879-80.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,722,434	. . .	11,439	3,733,873
II.—Opium	7,042,200	. . .	. . .	7,042,200
III.—Salt	2,463,698	10,296	. . .	2,473,994
IV.—Stamps	. . .	1,149,921	. . .	1,149,921
V.—Excise	. . .	720,677	. . .	720,677
VI.—Provincial Rates	. . .	361,381	358,924	720,305
VII.—Customs	883,400	9,901	. . .	893,301
VIII.—Assessed Taxes	208,735	47,435	. . .	256,170
IX.—Forest	44,952	. . .	. . .	44,952
X.—Registration	. . .	102,903	. . .	102,903
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,365,419	2,402,514	370,363	17,138,296
Post Office, Telegraph, and Mint—				
XII.—Post Office	196,000	. . .	377	196,377
Total	196,000	. . .	377	196,377
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	177,620	. . .	177,620
XVI.—Police	. . .	47,589	. . .	47,589
XVII.—Marine	43,927	112,274	. . .	156,201
XVIII.—Education	. . .	45,173	. . .	45,173
XIX.—Medical	. . .	26,584	. . .	26,584
XX.—Scientific and other Minor Departments	. . .	15,113	12,607	27,720
Total	43,927	424,353	12,607	480,887
Miscellaneous—				
XXI.—Interest	84,351	1,249	. . .	85,600
XXII.—Receipts in aid of superannuations, &c.	7,585	. . .	. . .	7,585
XXIII.—Stationery and Printing	. . .	9,770	. . .	9,770
XXIV.—Miscellaneous	2,030	84,801	9,429	96,260
Total	93,966	95,820	9,429	199,215
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. . .	251,377	. . .	251,377
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	. . .	109,411	. . .	109,411
Total	.	360,788	. . .	360,788
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	1,172	57,519	1,525	60,216
XXXII.—Military Works	399	. . .	. . .	399
XXXIII.—Civil Buildings, Roads and Services	5,439	75,633	1,969	83,041
Total	7,010	133,152	3,494	143,656
Total Revenues	14,706,322	3,416,627	356,270	18,519,219
Allotment for Provincial Services	. . .	466,566	. . .	466,566
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	.	613	18,067	18,680
GRAND TOTAL	14,706,322	3,883,806	414,337	19,004,465
Balances . {Opening	. . .	427,902	249,883	677,785
{Closing	.	510,425	225,099	735,524
Difference between Opening and Closing Balance	. . .	+82,523	—24,784	+57,739

1879-80.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1879-80.
Interest—	£	£	£	£
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	17,620	. . .	. . .	17,620
Total	17,620	. . .	. . .	17,620
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	45,696	40,585	391	86,672
4.—Assignments and Compensations	75,081	. . .	. . .	75,081
Charges in respect of Collection, *viz.*:—				
5.—Land Revenue	41,019	250,897	. . .	291,916
6.—Optum (including cost of Production)	2,065,334	192	. . .	2,065,526
7.—Salt (including cost of Production)	9,877	3,276	. . .	13,153
8.—Stamps	. . .	38,129	. . .	38,129
9.—Excise	. . .	26,114	. . .	26,114
10.—Provincial Rates	. . .	. . .	22,974	22,974
11.—Customs	. . .	69,490	. . .	69,490
12.—Assessed Taxes	. . .	19,500	. . .	19,500
13.—Forest	27,532	. . .	. . .	27,532
14.—Registration	. . .	60,420	. . .	60,420
Total	2,264,539	508,603	23,365	2,796,507
Post Office, Telegraph, and Mint—				
15.—Post Office	250,805	. . .	27,481	278,286
Total	250,805	. . .	27,481	278,286
Salaries and Expenses of Civil Departments—				
18.—General Administration	26,419	145,700	5,970	178,089
19.—Law and Justice	28,013	852,631	. . .	880,644
20.—Police	. . .	402,354	. . .	402,354
21.—Marine (including River Navigation)	72,655	107,330	. . .	179,985
22.—Education	. . .	247,914	1,068	248,982
23.—Ecclesiastical	18,498	846	. . .	19,344
24.—Medical	34,469	117,154	2,371	153,994
25.—Political	1,594	13	. . .	1,607
26.—Scientific and other Minor Departments	2,094	27,977	6,663	36,734
Total	183,742	1,901,919	16,072	2,101,733
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	115,539	. . .	. . .	115,539
28.—Civil Furlough and Absentee Allowances	2,618	. . .	. . .	2,618
29.—Superannuation Allowances and Pensions	184,268	73	2	184,343
30.—Stationery and Printing	44,689	87,314	324	132,327
31.—Miscellaneous	20,019	79,645	1,430	101,094
Total	367,133	167,032	1,756	535,921
Famine Relief and Insurance—				
32.—Famine Relief	6,109	. . .	. . .	6,109
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	6,109	. . .		6,109
Expenditure on Productive Public Works (Revenue Account)				
36.—State Railways (Working Expenses)	. . .	192,290	. . .	192,290
37.—Guaranteed Railways, (Surplus Profits, Land and Supervision)	19,828	. . .	. . .	19,828
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	. . .	92,050	. . .	92,050
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	128,432	. . .	128,432
Irrigation and Navigation	. . .	220,774	. . .	220,774
Total	19,828	633,546	. . .	653,374
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	. . .	8,188	. . .	8,188
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	. . .	. . .	. . .	. . .
45.—Military Works	46,206	94,071	306	140,583
46.—Civil Buildings, Roads and Services	3,334	. . .	. . .	3,334
	44,667	338,357	369,528	752,552
Total	94,207	440,616	369,834	904,657
49.—Exchange on Transactions with London	−5,698	. . .	. . .	−5,698
Total Expenditure	3,198,285	3,651,716	438,508	7,288,509
Transfers between Provincial and Local	. . .	149,567*	613	150,180
GRAND TOTAL	3,198,285	3,801,283	439,121	7,438,689

* Includes Special Contribution to the Imperial Treasury £100,000.

Revenues	Imperial.	Provincial.	Local.	Total, 1880-81.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,739,651	. . .	12,157	3,751,808
II.—Opium	7,780,474	. . .	. . .	7,780,474
III.—Salt	2,384,739	13,504	. . .	2,398,243
IV.—Stamps	. . .	1,139,164	. . .	1,139,164
V.—Excise	. . .	855,278	. . .	855,278
VI.—Provincial Rates	. . .	351,529	371,854	723,383
VII.—Customs	907,179	12,984	. . .	920,163
VIII.—Assessed Taxes	130,300	35,000	. . .	165,300
IX.—Forest	56,134	. . .	. . .	56,134
X.—Registration	. . .	102,969	. . .	102,969
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,998,477	2,510,428	384,011	17,892,916
Post Office, Telegraph, and Mint—				
XII.—Post Office	206,455	. . .	232	206,687
Total	206,455	. . .	232	206,687
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	175,829	. . .	175,829
XVI.—Police	. . .	48,613	. . .	48,613
XVII.—Marine	. . .	127,569	. . .	127,569
XVIII.—Education	. . .	48,779	. . .	48,779
XIX.—Medical	. . .	15,813	. . .	15,813
XX.—Scientific and other Minor Departments	. . .	10,494	9,473	25,967
Total	. .	433,097	9,473	442,570
Miscellaneous—				
XXI.—Interest	75,094	1,338	. . .	76,432
XXII.—Receipts in aid of superannuations, &c.	6,866	. . .	. . .	6,866
XXIII.—Stationery and Printing	246	12,207	. . .	12,453
XXIV.—Miscellaneous	298,612	75,315	11,124	385,051
Total	380,818	88,860	11,124	480,802
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. .	295,890	. . .	295,890
XXVI.—Guaranteed Railways (net Traffic Receipts)	. .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	. .	101,449	. . .	101,449
Total	.	397,339	. .	397,339
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	1,388	65,686	1,179	68,253
XXXII.—Military Works	557	. . .	. . .	557
XXXIII.—Civil Buildings, Roads and Services	4,138	68,630	290	73,058
Total	6,083	134,316	1,469	141,868
Total Revenues	15,591,833	3,564,040	406,309	19,562,182
Allotment for Provincial Services	. .	403,901	. . .	403,901
Additional Allotment	.	. . .	. . .	. . .
Transfers between Provincial and Local	.	. .	19,608	19,608
GRAND TOTAL	15,591,833	3,967,941	425,917	19,985,691
Balances {Opening	. .	. .	510,425	225,099	735,524
Balances {Closing	. .	. .	499,112	197,687	696,799
Difference between Opening and Closing Balance	. .	. . .	—11,313	—27,412	—38,725

1880-81.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1880-81.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	18,871	. . .	. . .	18,871
Total	18,871	. . .	. . .	18,871
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	46,625	22,105	3,883	72,613
4.—Assignments and Compensations	5,765	. . .	. . .	5,765
Charges in respect of Collection, *viz.* :—				
5.—Land Revenue	49,632	273,023	. . .	322,655
6.—Opium (including cost of Production)	2,026,491	103	. . .	2,026,594
7.—Salt (including cost of Production)	4,123	1,778	. . .	5,901
8.—Stamps	. . .	39,866	. . .	39,866
9.—Excise	. . .	26,190	. . .	26,190
10.—Provincial Rates	. . .	30	17,790	17,820
11.—Customs	. . .	69,805	. . .	69,805
12.—Assessed Taxes	. . .	16,840	. . .	16,840
13.—Forest	33,536	. . .	. . .	33,536
14.—Registration	. . .	63,770	. . .	63,770
Total	2,166,172	513,510	21,673	2,701,355
Post Office, Telegraph, and Mint—				
15.—Post Office	267,821	. . .	29,361	297,182
Total	267,821	. . .	29,361	297,182
Salaries and Expenses of Civil Departments—				
18.—General Administration	26,302	147,032	9,754	183,088
19.—Law and Justice	25,565	853,558	. . .	879,123
20.—Police	. . .	402,825	. . .	402,825
21.—Marine (including River Navigation)	. . .	108,772	. . .	108,772
22.—Education	. . .	256,089	1,296	257,385
23.—Ecclesiastical	18,345	834	. . .	19,179
24.—Medical	35,247	111,070	1,653	147,970
25.—Political	2,027	1	. . .	2,028
26.—Scientific and other Minor Departments	8,013	27,520	5,303	40,836
Total	115,499	1,907,701	18,006	2,041,206
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	106,192	. . .	. . .	106,192
28.—Civil Furlough and Absentee Allowances	3,090	. . .	. . .	3,090
29.—Superannuation Allowances and Pensions	119,117	207	4	119,328
30.—Stationery and Printing	133,655	94,692	1,859	230,206
31.—Miscellaneous	4,782	70,195	1,638	76,615
Total	366,836	165,094	3,501	535,431
Famine Relief and Insurance—				
32.—Famine Relief	—512	. . .	. . .	—512
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	—512	. . .	. . .	—512
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	. . .	167,625	. . .	167,625
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	2,013	. . .	. . .	2,013
East Indian Railway (Surplus Profits, &c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	. . .	99,219	. . .	99,219
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	135,470	. . .	135,470
Irrigation and Navigation	. . .	227,710	. . .	227,710
Total	2,013	630,024	. . .	632,037
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	. . .	12,575	. . .	12,575
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	. . .	. . .	. . .	. . .
44.—Irrigation and Navigation	40,794	144,203	190	185,187
45.—Military Works	4,376	. . .	. . .	4,376
46.—Civil Buildings, Roads and Services	65,676	476,906	380,598	923,180
Total	110,846	633,684	380,788	1,125,318
49.—Exchange on Transactions with London	—4,172	. . .	. . .	—4,172
Total Expenditure	3,043,374	3,850,013	453,329	7,346,716
Transfers between Provincial and Local	. . .	129,241*	. . .	129,241
GRAND TOTAL	3,043,374	3,979,254	453,329	7,475,957

* Includes Special Contribution to the Imperial Treasury £100,000 and Contribution to Imperial for Calcutta and South-Eastern Railway £9,633.

Revenues.	Imperial.	Provincial.	Local.	Total, 1781-82.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	3,781,104	. . .	13,285	3,794,389
II.—Opium	7,535,893	. . .	. . .	7,535,893
III.—Salt	2,468,909	14,704	. . .	2,483,613
IV.—Stamps	. . .	1,202,392	. . .	1,202,392
V.—Excise	. . .	937,393	. . .	937,393
VI.—Provincial Rates	. . .	354,964	369,453	724,417
VII.—Customs	822,154	8,573	. . .	830,727
VIII.—Assessed Taxes	128,897	35,000	. . .	163,897
IX.—Forest	63,374	. . .	. . .	63,374
X.—Registration	. . .	101,815	. . .	101,815
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	14,800,331	2,654,841	382,738	17,837,910
Post Office, Telegraph, and Mint—				
XII.—Post Office	218,585	. . .	1,112	219,697
Total	218,585	. . .	1,112	219,697
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	171,655	. . .	171,655
XVI.—Police	. . .	52,273	. . .	52,273
XVII.—Marine	. . .	108,198	. . .	108,198
XVIII.—Education	. . .	57,336	. . .	57,336
XIX.—Medical	. . .	13,004	. . .	13,004
XX.—Scientific and other Minor Departments	. . .	19,745	8,818	28,563
Total	. . .	422,811	8,818	431,629
Miscellaneous—				
XXI.—Interest	73,841	2,130	. . .	75,971
XXII.—Receipts in aid of superannuations, &c.	8,293	. . .	. . .	8,293
XXIII.—Stationery and Printing	. . .	12,213	. . .	12,213
XXIV.—Miscellaneous	8,779	70,080	18,971	97,830
Total	90,913	84,423	18,971	194,307
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. . .	327,005	. . .	327,005
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	. . .	125,510	. . .	125,510
Total	. .	452,515	. .	452,515
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	. . .	. . .	. . .
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	1,327	69,945	1,316	72,588
XXXII.—Military Works	2,326	. . .	. . .	2,326
XXXIII.—Civil Buildings, Roads and Services	10,574	77,614	16	88,204
Total	14,227	147,559	1,332	163,118
Total Revenues	15,124,056	3,762,149	412,971	19,299,176
Allotment for Provincial Services	. .	636,946	. . .	636,946
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	.	213,941*	36,574	250,515
GRAND TOTAL	15,124,056	4,613,036	449,545	20,186,637
Balances {Opening	. . .	499,112	197,687	696,799
Balances {Closing	. . .	754,301	163,760	918,061
Difference between Opening and Closing Balance	. . .	+255,189	−33,927	+221,262

* Includes Special Contribution from the Imperial Treasury £200,000.

1881-82.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1881-82.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	. . .	. . .	. . .	. . .
2.—Interest on other Obligations	35,783	. . .	. . .	35,783
Total	35,783	. . .	. . .	35,783
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	44,329	23,343	3,366	71,038
4.—Assignments and Compensations	16,412	. . .	. . .	16,412
Charges in respect of Collection, *viz.*:—				
5.—Land Revenue	34,460	275,762	. . .	310,222
6.—Opium (including cost of Production)	2,054,368	1,275	. . .	2,055,643
7.—Salt (including cost of Production)	1,940	1,779	. . .	3,719
8.—Stamps	. . .	42,370	. . .	42,370
9.—Excise	. . .	27,300	. . .	27,300
10.—Provincial Rates	. . .	. . .	23,204	23,204
11.—Customs	. . .	68,379	. . .	68,379
12.—Assessed Taxes	. . .	9,614	. . .	9,614
13.—Forest	39,454	. . .	. . .	39,454
14.—Registration	. . .	62,902	. . .	62,902
Total	2,190,963	512,924	26,570	2,730,457
Post Office, Telegraph, and Mint—				
15.—Post Office	304,345	. . .	30,137	334,482
Total	304,345	. .	30,137	334,482
Salaries and Expenses of Civil Departments—				
18.—General Administration	26,967	147,185	8,598	182,750
19.—Law and Justice	26,852	874,332	. . .	901,184
20.—Police	. . .	408,659	. . .	408,659
21.—Marine (including River Navigation)	. . .	105,525	. . .	105,525
22.—Education	. . .	277,648	1,904	279,552
23.—Ecclesiastical	19,448	815	. . .	20,263
24.—Medical	36,305	107,539	1,359	145,203
25.—Political	2,030	4	. . .	2,034
26.—Scientific and other Minor Departments	47,056	50,315	4,823	102,194
Total	158,658	1,972,022	16,684	2,147,364
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	100,740	. . .	. . .	100,740
28.—Civil Furlough and Absentee Allowances	2,782	. . .	. . .	2,782
29.—Superannuation Allowances and Pensions	94,635	466	16	95,117
30.—Stationery and Printing	138,331	87,991	1,740	228,062
31.—Miscellaneous	8,123	66,495	4,307	78,925
Total	344,611	154,952	6,063	505,626
Famine Relief and Insurance—				
32.—Famine Relief	—12,307	. . .	. . .	—12,307
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	12,307	. . .	. . .	—12,307
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	. . .	190,261	. . .	190,261
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	3,236	. . .	. . .	3,236
East Indian Railway (Surplus Profits, &c.)	1,093*	. . .	. . .	1,093*
38.—Irrigation and Navigation (Working Expenses)	. . .	104,120	. . .	104,120
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	128,630	. . .	128,630
Irrigation and Navigation	. . .	207,519	. . .	207,519
Total	4,329	630,530	. . .	634,859
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	6,543	113,186	. . .	119,729
41.—State Railways (Working and Maintenance)	. . .	. . .	. . .	. . .
42.—Subsidized Railways	13,226	. . .	. . .	13,226
44.—Irrigation and Navigation	77,657	261,903	165	339,725
45.—Military Works	14,420	. . .	. . .	14,420
46.—Civil Buildings, Roads and Services	138,018	675,756	389,912	1,203,686
Total	249,864	1,050,845	390,077	1,690,786
49.—Exchange on Transactions with London	—9,640	.	. . .	—9,640
Total Expenditure	3,266,606	4,321,273	469,531	8,057,410
Transfers between Provincial and Local	. . .	36,574	13,941	50,515
GRAND TOTAL	3,266,606	4,357,847	483,472	8,107,925

* Represents charges for Land and Supervision.

Revenues.	Imperial.	Provincial.	Local.	Total, 1882-83.
	£	£	£	£
Principal Heads of Revenue—				
I.—Land Revenue	2,528,261	1,305,412	. . .	3,833,673
II.—Opium	6,957,763	. . .	. . .	6,957,763
III.—Salt	1,820,014	16,500	. . .	1,836,514
IV.—Stamps	610,677	610,676	. . .	1,221,353
V.—Excise	489,448	489,449	. . .	978,897
VI.—Provincial Rates	. . .	360,671	379,808	740,479
VII.—Customs	361,551	7,127	. . .	368,678
VIII.—Assessed Taxes	76,017	76,017	. . .	152,034
IX.—Forest	34,698	34,698	. . .	69,396
X.—Registration	51,994	51,994	. . .	103,988
XI.—Tributes from Native States	. . .	. . .	. . .	. . .
Total	12,930,423	2,952,544	379,808	16,262,775
Post Office, Telegraph, and Mint—				
XII.—Post Office	226,440	. . .	2,928	229,368
Total	226,440	. . .	2,928	229,368
Receipts by Civil Departments—				
XV.—Law and Justice	. . .	166,998	. . .	166,998
XVI.—Police	. . .	48,645	. . .	48,645
XVII.—Marine	. . .	95,189	. . .	95,189
XVIII.—Education	. . .	52,123	. . .	52,123
XIX.—Medical	. . .	13,293	. . .	13,293
XX.—Scientific and other Minor Departments	. . .	16,783	6,803	23,586
Total	. . .	393,031	6,803	399,834
Miscellaneous—				
XXI.—Interest	76,247	4,423	3,976	84,646
XXII.—Receipts in aid of superannuations, &c.	. . .	7,280	. . .	7,280
XXIII.—Stationery and Printing	. . .	14,661	. . .	14,661
XXIV.—Miscellaneous	7,192	55,373	17,701	80,266
Total	83,439	81,737	21,677	186,853
Revenue from Productive Public Works—				
XXV.—State Railways (Gross Earnings)	. . .	362,731	. . .	362,731
XXVI.—Guaranteed Railways (net Traffic Receipts)	. . .	. . .	. . .	. . .
XXVII.—Irrigation and Navigation (direct Receipts)	. . .	130,325	. . .	130,325
Total	. . .	493,056	. .	493,056
Receipts on account of Public Works not classed as Productive—				
XXIX.—State Railways	. . .	16,114	. . .	16,114
XXX.—Subsidized Railways	. . .	. . .	. . .	. . .
XXXI.—Irrigation and Navigation	294	76,826	1,096	78,216
XXXII.—Military Works	672	. . .	. . .	672
XXXIII.—Civil Buildings, Roads and Services	1	73,564	48	73,613
Total	967	166,504	1,144	168,615
Total Revenues	13,241,269	4,086,872	412,360	17,740,501
Allotment for Provincial Services	. . .	. . .	. . .	. . .
Additional Allotment	. . .	. . .	. . .	. . .
Transfers between Provincial and Local	. . .	2,175	28,366	30,541
GRAND TOTAL	13,241,269	4,089,047	440,726	17,771,042
Balances {Opening	. . .	754,301	163,760	918,061
Balances {Closing	. . .	214,690	154,563	369,253
Difference between Opening and Closing Balance	. . .	—539,611	—9,197	—548,808

1882-83.

Expenditure.	Imperial.	Provincial.	Local.	Total, 1882-83.
	£	£	£	£
Interest—				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	10	. . .	. . .	10
2.—Interest on other Obligations	21,816	. . .	. . .	21,816
Total	21,826	. . .	. . .	21,826
Direct Demands on the Revenues—				
3.—Refunds and Drawbacks	58,425	12,126	2,579	73,130
4.—Assignments and Compensations	11,269	. . .	. . .	11,269
Charges in respect of Collection, *viz.*:—				
5.—Land Revenue	18,805	309,356	. . .	328,161
6.—Opium (including cost of Production)	2,279,350	1,902	. . .	2,281,252
7.—Salt (including cost of Production)	1,606	1,763	. . .	3,369
8.—Stamps	21,383	21,383	. . .	42,766
9.—Excise	13,395	13,396	. . .	26,791
10.—Provincial Rates	. . .	. . .	23,520	23,520
11.—Customs	. . .	55,755	. . .	55,755
12.—Assessed Taxes	4,742	4,742	. . .	9,484
13.—Forest	19,107	19,106	. . .	38,213
14.—Registration	31,365	31,365	. . .	62,730
Total	2,459,447	470,894	26,099	2,956,440
Post Office, Telegraph, and Mint—				
15.—Post Office	322,661	. . .	31,567	354,228
Total	322,661	. . .	31,567	354,228
Salaries and Expenses of Civil Departments—				
18.—General Administration	27,716	151,049	10,968	189,733
19.—Law and Justice	. . .	927,625	. . .	927,625
20.—Police	. . .	446,063	. . .	446,063
21.—Marine (including River Navigation)	. . .	95,104	. . .	95,104
22.—Education	. . .	301,632	. . .	301,632
23.—Ecclesiastical	19,462	. . .	. . .	19,462
24.—Medical	. . .	137,187	900	138,087
25.—Political	2,633	. . .	. . .	2,633
26.—Scientific and other Minor Departments	620	35,054	4,284	39,958
Total	50,431	2,093,714	16,152	2,160,297
Miscellaneous Civil Charges—				
27.—Territorial and Political Pensions	106,417	. . .	. . .	106,417
28.—Civil Furlough and Absentee Allowances	. . .	. . .	. . .	. . .
29.—Superannuation Allowances and Pensions	. . .	117,946	10	117,956
30.—Stationery and Printing	41,772	105,128	3,649	150,549
31.—Miscellaneous	5,327	45,257	2,230	52,814
Total	153,516	268,331	5,889	427,736
Famine Relief and Insurance—				
32.—Famine Relief	6,294	. . .	. . .	6,294
33.—Protective Works, Railways	. . .	. . .	. . .	. . .
34.—Protective Works, Irrigation	. . .	. . .	. . .	. . .
35.—Reduction of Debt	. . .	. . .	. . .	. . .
Total	6,294	. . .	. . .	6,294
Expenditure on Productive Public Works (Revenue Account)—				
36.—State Railways (Working Expenses)	. . .	192,088	. . .	192,088
37.—Guaranteed Railways (Surplus Profits, Land and Supervision)	2,872	. . .	. . .	2,872
East Indian Railway (Surplus Profits, I&c.)	. . .	. . .	. . .	. . .
38.—Irrigation and Navigation (Working Expenses)	. . .	114,797	. . .	114,797
39.—Charges in respect of Capital—				
a. Interest on Debt—				
State Railways	. . .	141,362	. . .	141,362
Irrigation and Navigation	. . .	211,551	. . .	211,551
Total	2,872	659,798	. . .	662,670
Expenditure on Public Works not classed as Productive—				
40.—State Railways (Capital Account)	15,835	184,946	. . .	200,781
41.—State Railways (Working and Maintenance)	. . .	11,937	. . .	11,937
42.—Subsidized Railways	21,210	1,060	. . .	22,270
44.—Irrigation and Navigation	76,324	236,723	40	313,087
45.—Military Works	32,056	. . .	. . .	32,056
46.—Civil Buildings, Roads and Services	130,725	672,889	368,001	1,171,615
Total	276,150	1,107,555	368,041	1,751,746
49.—Exchange on Transactions with London	—4,554	. . .	. . .	—4,554
Total Expenditure	3,288,643	4,600,292	447,748	8,336,683
Transfers between Provincial and Local	. . .	28,366	2,175	30,541
GRAND TOTAL	3,288,643	4,628,658	449,923	8,367,224

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